

### AMENDMENTS TO THE CLAIMS

1. (Currently Amended): A reflecting film comprising a layer B that contains rutile type titanium oxide and a thermoplastic resin, and a layer A that contains fine powder filler other than rutile type titanium oxide and a thermoplastic resin, wherein the rutile type titanium oxide has a vanadium content of 5 ppm or less, ~~and~~ wherein the layer A is positioned outermost on the side of a surface used for reflection, each of the layers A and B has voids formed by drawing ~~and is independently formed from a resin composition containing a thermoplastic resin~~, and wherein the thermoplastic resin is an aliphatic polyester.

2. (Original): The reflecting film according to claim 1, wherein the reflecting film has a two-layer construction including the layer A and the layer B, or a three-layer construction including the layer A, the layer B, and the layer A in this order.

3. (Previously Presented): The reflecting film according to claim 1, wherein the aliphatic polyester is a polylactic acid based resin.

4. (Previously Presented): A reflecting plate for a liquid crystal display device, wherein the reflecting plate for a liquid crystal display device comprises the reflecting film according to claim 1.